

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**July 21, 2003**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** O. Charlie Chewning, Jr., CPA, President; Michael H. Wray, Vice President; Barton W. Baldwin, CPA; Norwood G. Clark, Jr., CPA; Scott L. Cox, CPCU, CIC; Leonard W. Jones, CPA; and R. Stanley Vaughan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; and Curt Lee, Past President, NCSA.

**CALL TO ORDER:** President Chewning called the meeting to order at 10:12 a.m.

**MINUTES:** The minutes of the June 23, 2003, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for June 2003 were accepted as submitted.

**OATH OF OFFICE:** Norwood G. Clark, Jr., CPA, was sworn the Oath of Office by President Chewning.

**RESOLUTION:** President Chewning read a Resolution of Appreciation for the service of Walter C. Davenport, CPA, to the Board. President Chewning instructed the Executive Director to make the Resolution a part of the Board minutes (Appendix I).

**NATIONAL ORGANIZATION ITEMS:** The Board reviewed the letter from NASBA Examination Review Board which stated that boards of accountancy could rely on the May 2003 Uniform CPA Examination grades and the accuracy of the candidate diagnostic reports.

The Board discussed the AICPA's May 20, 2003, Exposure Draft, "Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Review," and instructed Messrs. Chewning, Baldwin, and Brooks to issue a response on behalf of the Board.

**STATE AND LOCAL ORGANIZATION ITEMS:** The Board discussed the outsourcing of client tax returns by CPA firms to foreign and domestic processing centers in relationship to the statutes and rules.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

200301-001 - Approve the Notice of Hearing for November 24, 2003, at 10:00 a.m.

200011-067 - Close the case without prejudice.

200205-022 - Close the case without prejudice.

200211-070 - Close the case without prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. Wray moved and the Board approved the following recommendations of the Committee:

**Transfer of Grades Applications** - The following were approved:

Jason Sidney White

**Original Certificate Applications** - The following were approved:

Rhonda Allen

Vikki Elayne Anderson

Margaret Connors Asher

Linda Marie Axelson

Amy Lynn Bibby

William Alexander Bridgeman

Russell Philip Buck

William Taylor Campbell III

Wendy B. Cheek

Melanie Ann Conner

Duane Aaron Danner

Karen Davis Daugherty

Kevin Andrew Dean

Michelle Warren Duffy

Susan Leigh Flowers

Ann Marie Frey

Yvette Marie Frusciante

Dorreen Loraine Gaudian

Kathryn Kay Gillis

Debra Lynn Guthmiller

Clarence Fillmore Hayes III

Tara Lea Hazelbaker

Clint Alan Hyden

Benjamin Garrett Johnson

Jamiel Charbel John Kadri

Karen Nicole Keys

Gina D. Lawrence

William Mattox Marshburn II

James Leslie Massengale

John Patrick McGee

Susan Marlowe Melvin

Dennis Allen Michele II

Terry A. Monday

Matt Benjamin Parker

Eve-Simone Pastor

Evelyn Peterson Phillips

Andrew Derickson Potts

Adina Procop

Amy Coyle Redies

Sara Reynolds Reid

Andrea Ennis Roberson

Eric Michael Sherman

Whitney Loraine Simpson  
Shawn Paul Smith  
Rhonda Ann Thomas  
Camilla Ward Tucker  
Cherie L. Turner

Patricia T. Wagner  
Stacy Malmin West  
Jason Sidney White  
Amy Patton Wilkinson  
Paula Marie Zink

**Reciprocal Certificate Applications** - The following were approved:

Anthony Carl Caterino Jr.  
Tommy P. Charurat  
Ronald F. Geary  
Alexander G. Glover  
Whitney Miller Grant  
Angela W. Hayes  
Kenneth H. Hayes  
Gregory Gibson Holsinger  
Frieda Marie Liles  
Kirk Hall Low Jr.  
Abdul Khadri Mahdi  
Scott Matthew McKay

Robert Gerard Merz  
Katherine Gwen Neville  
Patricia Suzanne Ory  
Kathleen S. Owens  
Paul Gerard Pustorino  
Herman Ray  
Lynn Center Richardson  
Janice S. Scott  
Patricia Dawn Sherman  
Gordon Quentin Slade  
Kara Wise

→ **Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

William Joseph Carson T02929  
Justin Jeremiah Orbock T02930  
Philip Kingsley Titlestad T02931

Jeffrey Pual Verchot T02932  
Joan Henley Vines T02933  
Thomas J. Whalen T02934

**Reinstatements** - The following were approved:

Peter Wood Craymer #12964  
John Michael Del Greco #27479  
Ocie Kyle Hogan III #14675  
Grant Joel Johnson #26815

William John MacMinn #13067  
Todd Wayne Strange #14621  
Anissa Nicole Truesdale #25720

**Reissuance of New Certificate** - An application for reissuance of new certificate and consent agreement submitted by William Burwell Tarry III (#19643) was approved.

Staff and Legal Counsel recommended that Johnny Lee Blackwell's reissuance application not be considered until he has removed, for at least thirty (30) days, any mention of "CPA" from everything that currently carries that title and informed all of his clients that he did not have a CPA certificate. The Committee approved the recommendation.

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Crowe Chizek and Company PLLC  
Gregory G. Holsinger, CPA PA  
Hurd and Lang, PA  
Philip T. Johnson, PA  
Larson, Allen, Weishair & Co., LLP  
Lunsford & Strickland, P.A.

Jaylene G. Moss, Ltd.  
Tamera J. Nisbet, CPA, PC  
Spencer Robinson Jr. CPA, PC  
Dwight C. Stine, CPA, PLLC  
Robin E. Tower, C.P.A., P.A.  
Michael D. Woodson, CPA, PLLC

**Reclassifications -**

The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Earl Henry Goodwin #5858  
Bobby Ray Harrington #2731  
Raymond Grant Hilliard #2530

Michael J. Jett #7429  
John David McLawhorn Jr. #1826  
John A. Rollins #1933

→ **Extension Requests** - The Committee approved the following individuals for extension for completion of CPE until the dates noted:

John R. Ludenia #25870 - 6/30/03  
Susan B. Thomas #16870 - 6/30/03  
Thomas R. Tucker Jr. #25227 - 6/30/03

A request submitted by Lynette Jo Anderson (#24270) was disapproved.

**SQR Matters -**

The firm Larry S. Dewar P.C. completed the quality review more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

The firms listed below have not completed a quality review, and it is now more than 120 days late. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

Scott L. Cober CPA #7393  
Stan Gainey CPA #5149  
Patti D. Royster CPA #24374

The firm, Ruth M. Rogers CPA PA, submitted a firm renewal more than 60 days but less than 120 days after the deadline. Also, the firm has not completed the quality review more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

The firms listed below have not submitted firm renewals or termination notices more than 120 days after the deadline. Staff recommended referral to the Professional Standards Committee. The Committee approved staff recommendation.

Andrew Richard Arbiter, C.P.A., P.C.  
Andrew Richard Arbiter, CPA #25072  
Beth Palmer, PC  
Elizabeth Rebecca Palmer, CPA #19983  
Smith & Radigan, P.C.  
Timothy Patrick Radigan, CPA #22673

**Examinations** - The Committee determined and approved the grades listed on the AICPA grade report sheets for the May 2003 CPA exam.

→ **CLOSED SESSION:** Messrs. Wray and Cox moved to enter Closed Session with the Executive Director and Legal Counsel to discuss application, examination, and legal matters. Motion passed.

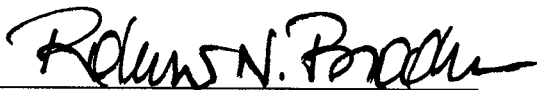
**PUBLIC SESSION:** Messrs. Cox and Jones moved to re-enter Public Session to continue with the Agenda. Motion passed.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** Messrs. Vaughan and Cox moved for Legal Counsel to file an *amicus curiae* brief in support of the NC State Board of Dental Examiners with the cost not to exceed \$2,500.00. Motion passed.

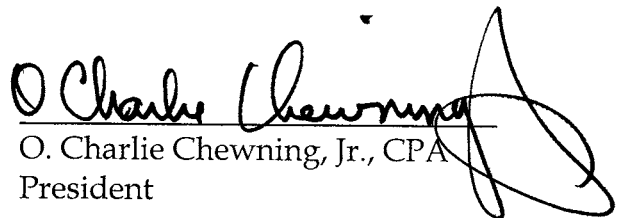
**ADJOURNMENT:** Messrs. Wray and Cox moved to adjourn the meeting at 12:25 pm. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director

  
O. Charlie Chewning, Jr., CPA  
President

# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## RESOLUTION

**WHEREAS**, Walter C. Davenport has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1994;

**WHEREAS**, during his tenure he served as President, Vice President, and Secretary-Treasurer of the Board; and Chair of the Executive Committee, the Professional Standards Committee, and the Personnel Committee;

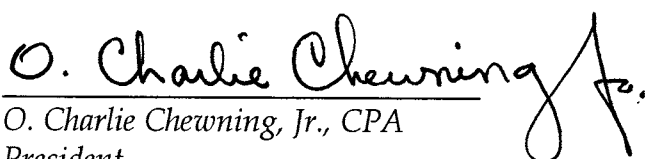
**WHEREAS**, he has represented the Board and the profession through his service on numerous committees of the National Association of State Boards of Accountancy and the American Institute of CPAs;

**WHEREAS**, during his tenure he has served faithfully and tirelessly, and has risen as a leader in his profession and is an eloquent spokesman for the best interest of the public and the profession;

**BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Walter C. Davenport for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 21<sup>st</sup> day of July 2003.

North Carolina State Board of  
Certified Public Accountant Examiners

  
O. Charlie Chewing, Jr., CPA  
President

